



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

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Principal Office: 202 NORTH MAIN STREET  
VIROQUA, WI 54665

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For the Year Ended: DECEMBER 31, 2002

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF VIROQUA MUNICIPAL WATER UTLITY

**Utility Address:** 202 NORTH MAIN STREET  
VIROQUA, WI 54665

**When was utility organized?** 12/31/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** TOM HENRY

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

**Individual or firm, if other than utility employee, preparing this report:**

**Name:** JOHN E. VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

**President, chairman, or head of utility commission/board or committee:**

**Name:** ROGER HATLEM/DON LONG

**Title:** CO-CHAIRS

**Office Address:**

202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

### IDENTIFICATION AND OWNERSHIP

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E. VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

**Date of most recent audit report:** 1/25/2003

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TOM HENRY

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

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**Name of utility commission/committee:** UTLITY COMMITTEE OF COMMON COUNCIL

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**Names of members of utility commission/committee:**

- ROGER HATLEM, ALDERMAN
- DONALD LONG, ALDERMAN
- WESTON MACK, ALDERMAN
- SIGURD MOLLAND, ALDERMAN
- ROBERT SUHR, ALDERMAN
- STEVE ZASTROW, ALDERMAN

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

**Date of Ordinance:**                     

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	664,224	675,580	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	281,883	262,990	2
Depreciation Expense (403)	85,686	82,267	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	97,617	97,162	5
<b>Total Operating Expenses</b>	<b>465,186</b>	<b>442,419</b>	
<b>Net Operating Income</b>	<b>199,038</b>	<b>233,161</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>199,038</b>	<b>233,161</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,641	50,286	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>32,641</b>	<b>50,286</b>	
<b>Total Income</b>	<b>231,679</b>	<b>283,447</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>231,679</b>	<b>283,447</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	120,140	125,897	14
Amortization of Debt Discount and Expense (428)	7,790	7,790	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>127,930</b>	<b>133,687</b>	
<b>Net Income</b>	<b>103,749</b>	<b>149,760</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,232,592	1,082,832	20
Balance Transferred from Income (433)	103,749	149,760	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,336,341</b>	<b>1,232,592</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	32,641	5
<b>Total (Acct. 419):</b>	<b>32,641</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	664,224	0	0	0	664,224	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	86				86	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>664,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>664,138</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	129,957		<b>129,957</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>129,957</b>	<b>0</b>	<b>129,957</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,265,107	4,926,442	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	737,076	658,766	2
<b>Net Utility Plant</b>	<b>4,528,031</b>	<b>4,267,676</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,154	3,931	6
Special Funds (125)	472,871	663,465	7
<b>Total Other Property and Investments</b>	<b>476,025</b>	<b>667,396</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	105,144	85,850	8
Temporary Cash Investments (132)	6,522	6,473	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,651	47,678	11
Other Accounts Receivable (143)	2,085	1,123	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	62,362	8,298	14
Materials and Supplies (150)	29,209	28,801	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,122	2,122	17
<b>Total Current and Accrued Assets</b>	<b>258,095</b>	<b>180,345</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	84,714	92,504	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,530	104,269	20
<b>Total Deferred Debits</b>	<b>90,244</b>	<b>196,773</b>	
<b>Total Assets and Other Debits</b>	<b>5,352,395</b>	<b>5,312,190</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	515,050	515,050	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,336,341	1,232,592	23
<b>Total Proprietary Capital</b>	<b>1,851,391</b>	<b>1,747,642</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,280,000	2,425,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,280,000</b>	<b>2,425,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,853	467	28
Payables to Municipality (233)	11,158	11,028	29
Customer Deposits (235)	150		30
Taxes Accrued (236)	74,554	88,277	31
Interest Accrued (237)	9,553	10,053	32
Other Current and Accrued Liabilities (238)		7,311	33
<b>Total Current and Accrued Liabilities</b>	<b>124,268</b>	<b>117,136</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,096,736	1,022,412	41
<b>Total Liabilities and Other Credits</b>	<b>5,352,395</b>	<b>5,312,190</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,064,625	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	200,482				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>5,265,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	737,076	0	0	0	10
<b>Total Accumulated Provision</b>	<b>737,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,528,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	658,766				<b>658,766</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	85,686				<b>85,686</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,286				<b>3,286</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>88,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,972</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,662				<b>10,662</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>10,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,662</b>	<b>19</b>
<b>Balance End of Year</b>	<b>737,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>737,076</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	29,209	28,801
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>29,209</b>	<b>28,801</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 MRBS	3,470	428	20,822	1
1996 MRBS	2,089	428	28,203	2
1999 MRBS	2,231	428	35,689	3
<b>Total</b>			<b>84,714</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	515,050	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>515,050</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 MRBS	05/01/1996	12/01/2018	5.90%	1,120,000	<b>1</b>
1999 MRBS	05/01/1999	12/01/2012	4.49%	1,160,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,280,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	88,277	1
<b>Accruals:</b>		
Charged water department expense	97,617	2
Charged electric department expense		3
Charged sewer department expense	920	4
<b>Other (explain):</b>		
none		5
<b>Total Accruals and other credits</b>	<b>98,537</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,000	6
Social Security taxes	9,635	7
PSC Remainder Assessment	625	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>112,260</b>	
<b>Balance end of year</b>	<b>74,554</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 MRBS	0			0	1
1996 MRBS	5,525	66,171	66,298	5,398	2
1999 MRBS	4,528	53,969	54,342	4,155	3
<b>Subtotal</b>	<b>10,053</b>	<b>120,140</b>	<b>120,640</b>	<b>9,553</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,053</b>	<b>120,140</b>	<b>120,640</b>	<b>9,553</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,022,412	0	0	0	0	<b>1,022,412</b>	1
<b>Add credits during year:</b>							
For Services	25,000					<b>25,000</b>	2
For Mains	46,324					<b>46,324</b>	3
<b>Other (specify):</b>							
HYDRANTS	3,000					<b>3,000</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,096,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,096,736</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	223,082					<b>223,082</b>	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	3,154	2
<b>Total (Acct. 124):</b>	<b>3,154</b>	
<b>Special Funds (125):</b>		
T-BILL MATURING 11-26-16	176,729	3
RESERVE FUND-MRB-1999	175,483	4
TEMPORARY CASH INVESTMENTS	120,659	5
<b>Total (Acct. 125):</b>	<b>472,871</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	50,651	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>50,651</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	2,085	13
<b>Total (Acct. 143):</b>	<b>2,085</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	52,044	14
DUE FROM SEWER	10,318	15
<b>Total (Acct. 145):</b>	<b>62,362</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY EXPENSES RELATED TO MAJOR CONSTRUCTION PROJECT	5,530	18
<b>Total (Acct. 183):</b>	<b>5,530</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY FOR CAP EXP PAID BY GENERAL FUND FOR WATER UTIL.	11,158	19
<b>Total (Acct. 233):</b>	<b>11,158</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	4,995,533	0	0	0	4,995,533	1
Materials and Supplies	29,005	0	0	0	29,005	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	697,921	0	0	0	697,921	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,059,574	0	0	0	1,059,574	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,267,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,267,043</b>	
Net Operating Income	199,038	0	0	0	199,038	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.09%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	515,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,284,466	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,799,516</b>	
<b>Net Income</b>		
Net Income	103,749	5
<b>Percent Return on Proprietary Capital</b>	<b>5.77%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

Cedar Meadow Trailer Park

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**4. Estimated changes in revenues due to rate changes.**

No Rate Changes

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**5. Obligations incurred or assumed, excluding commercial paper.**

None

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**6. Formal proceedings with the Public Service Commission.**

Received PSC approval for New well to be completed in 2003.

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**7. Any additional matters.**

The Utility will be exploring a rate increase in the coming year to help finance the expenses associated with the new well.

The Municipality hired a City Administrator during 2002.

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## FINANCIAL SECTION FOOTNOTES

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### Net Utility Plant (Page F-07)

Included in Construction Work in Progress are the engineering, development, and other preliminary expenses for a new well.

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### Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Members of the Common Council  
of the City of Viroqua  
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
March 22, 2003

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### Identification and Ownership - Contacts (Page iv)

good filer

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	657,104	1
<b>Total Sales of Water</b>	<b>657,104</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	821	2
Miscellaneous Service Revenues (471)	2,531	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,768	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,120</b>	
<b>Total Operating Revenues</b>	<b>664,224</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,333	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	98,837	11
Customer Accounts Expenses (901-904)	26,948	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	127,765	14
<b>Total Operation and Maintenance Expenses</b>	<b>281,883</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	85,686	15
Amortization Expense (404-407)		16
Taxes (408)	97,617	17
<b>Total Other Operating Expenses</b>	<b>183,303</b>	
<b>Total Operating Expenses</b>	<b>465,186</b>	
<b>NET OPERATING INCOME</b>	<b>199,038</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,659	67,445	269,788	4
Commercial	232	50,090	129,282	5
Industrial	6	929	2,609	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,897</b>	<b>118,464</b>	<b>401,679</b>	
Private Fire Protection Service (462)	16		11,157	7
Public Fire Protection Service (463)	1		218,936	8
Other Sales to Public Authorities (464)	23	8,761	25,332	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,937</b>	<b>127,225</b>	<b>657,104</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	218,936	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>218,936</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	821	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>821</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES,ETC	2,531	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,531</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,768	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,768</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,280	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	53	9
<b>Total Pumping Expenses</b>	<b>28,333</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	57,709	14
Operation Supplies and Expenses (641)	11,294	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,504	16
Maintenance of Mains (651)	6,177	17
Maintenance of Services (652)	578	18
Maintenance of Meters (653)	6,734	19
Maintenance of Hydrants (654)	5,332	20
Maintenance of Other Plant (655)	1,509	21
<b>Total Transmission and Distribution Expenses</b>	<b>98,837</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	777	<b>22</b>
Accounting and Collecting Labor (902)	24,500	<b>23</b>
Supplies and Expenses (903)	1,585	<b>24</b>
Uncollectible Accounts (904)	86	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>26,948</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	32,853	<b>27</b>
Office Supplies and Expenses (921)	8,940	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,642	<b>30</b>
Property Insurance (924)	545	<b>31</b>
Injuries and Damages (925)	7,945	<b>32</b>
Employee Pensions and Benefits (926)	59,404	<b>33</b>
Regulatory Commission Expenses (928)	268	<b>34</b>
Miscellaneous General Expenses (930)	780	<b>35</b>
Transportation Expenses (933)	12,388	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>127,765</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>281,883</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		88,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		920	2
<b>Net property tax equivalent</b>		<b>87,357</b>	
Social Security		9,635	3
PSC Remainder Assessment		625	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>97,617</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.211851				3
County tax rate	mills		6.540744				4
Local tax rate	mills		7.593848				5
School tax rate	mills		9.424216				6
Voc. school tax rate	mills		2.559432				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.330091</b>				<b>10</b>
Less: state credit	mills		1.295371				11
<b>Net tax rate</b>	mills		<b>25.034720</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.593848</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.983648</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.577496</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.330091</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.743541</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.034720</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.614335</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,926,442</b>	4,926,442				22
Materials & Supplies	\$	<b>28,801</b>	28,801				23
<b>Subtotal</b>	\$	<b>4,955,243</b>	<b>4,955,243</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>37,571</b>	37,571				25
<b>Taxable Assets</b>	\$	<b>4,917,672</b>	<b>4,917,672</b>				<b>26</b>
Assessment Ratio	dec.		0.944000				27
<b>Assessed Value</b>	\$	<b>4,642,282</b>	<b>4,642,282</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.614335</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,413</b>	<b>86,413</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>88,277</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,540		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,546		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>76,086</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,073	24,931	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>135,665</b>	<b>24,931</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	853		23
<b>Total Water Treatment Plant</b>	<b>853</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,315		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2,540 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			73,546 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>76,086</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		(1)	14,591 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			146,004 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(1)</b>	<b>160,595</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			853 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>853</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,315 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	413,182	1,950	26
Transmission and Distribution Mains (343)	3,177,397	65,945	27
Fire Mains (344)	0		28
Services (345)	473,533	25,000	29
Meters (346)	104,759	9,928	30
Hydrants (348)	379,398	6,006	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,549,584</b>	<b>108,829</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,286		35
Computer Equipment (391.1)	9,512		36
Transportation Equipment (392)	29,413	15,085	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,553		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>164,254</b>	<b>15,085</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,926,442</b>	<b>148,845</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,926,442</b>	<b>148,845</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			415,132 26
Transmission and Distribution Mains (343)			3,243,342 27
Fire Mains (344)			0 28
Services (345)			498,533 29
Meters (346)	410	1	114,278 30
Hydrants (348)			385,404 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>410</b>	<b>1</b>	<b>4,658,004</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)		(1)	2,285 35
Computer Equipment (391.1)		1	9,513 36
Transportation Equipment (392)	10,252		34,246 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,553 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>10,252</b>	<b>0</b>	<b>169,087</b>
<b>Total utility plant in service directly assignable</b>	<b>10,662</b>	<b>0</b>	<b>5,064,625</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,662</b>	<b>0</b>	<b>5,064,625</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			12,877	12,877	1
February			11,764	11,764	2
March			12,816	12,816	3
April			12,545	12,545	4
May			14,212	14,212	5
June			13,378	13,378	6
July			14,648	14,648	7
August			13,385	13,385	8
September			13,800	13,800	9
October			13,066	13,066	10
November			12,586	12,586	11
December			13,293	13,293	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>158,370</b>	<b>158,370</b>	
Less: Water sold				127,225	13
Volume pumped but not sold				31,145	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				2,391	16
Volume related to equipment/system malfunction				758	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,149	19
Volume pumped but unaccounted for				27,996	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				696	23
Date of maximum: 9/23/2002					24
Cause of maximum:					25
High flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				309	26
Date of minimum: 2/1/2002					27
Total KWH used for pumping for the year				704,759	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RAILROAD AVENUE	1	506	12	188	Yes	<b>1</b>
OAK STREET	2	530	10	21	Yes	<b>2</b>
CONGRESS STREET	3	880	15	224	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1997	1935	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CITY PARK	INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1985	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	180	6
Total capacity in gallons (actual)	250,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	207	0	0	0	207		1
M	D	4.000	23,193	0	0	0	23,193		2
M	D	6.000	49,698	0	0	0	49,698		3
P	D	6.000	10,124	288	0	0	10,412		4
M	D	8.000	40,075	880	0	0	40,955		5
M	D	10.000	15,850	0	0	0	15,850		6
M	D	12.000	24,609	0	0	0	24,609		7
<b>Total Within Municipality</b>			<b>163,756</b>	<b>1,168</b>	<b>0</b>	<b>0</b>	<b>164,924</b>		
P	D	6.000	2,800	0	0	0	2,800		8
<b>Total Outside of Municipality</b>			<b>2,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800</b>		
<b>Total Utility</b>			<b>166,556</b>	<b>1,168</b>	<b>0</b>	<b>0</b>	<b>167,724</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,555	6	0	0	1,561	35	1
P	0.750	2	0	0	0	2		2
M	1.000	195	5	0	0	200	3	3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18		5
M	2.000	21	1	0	0	22		6
M	3.000	2	0	0	0	2		7
M	4.000	4	1	0	0	5		8
M	6.000	3	0	0	0	3		9
M	10.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,805</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>1,818</b>	<b>38</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,937	36	10	0	1,963	199	1
1.000	44	4	4	0	44	15	2
1.500	15	1	0	0	16	0	3
2.000	27	2	0	0	29	2	4
3.000	5	1	0	0	6	0	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>2,030</b>	<b>44</b>	<b>14</b>	<b>0</b>	<b>2,060</b>	<b>217</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,650	168	5	9	0	131	1,963	1
1.000	5	29	0	4	0	6	44	2
1.500	0	14	1	1	0	0	16	3
2.000	0	18	0	7	0	4	29	4
3.000	0	4	0	1	0	1	6	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>1,655</b>	<b>234</b>	<b>6</b>	<b>23</b>	<b>0</b>	<b>142</b>	<b>2,060</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	251	5			256	2
<b>Total Fire Hydrants</b>	<b>252</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>257</b>	
<b>Flushing Hydrants</b>						
	1			(1)	0	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	248
Number of distribution system valves end of year:	518
Number of distribution valves operated during year:	251

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Mains (561) - The Utility experienced less main repairs during the year. The decrease in expense reflects a return to normal expenditure levels.

Accounting and Collecting Labor (902) - During 2001 the Utilities Clerk retired and the related benefits accrual increased prior year expenditures. Current year expenditures reflects a return to normal expenditure levels.

Transportation Expenses (933) - The Utility's transportation expense increased due to abnormal repairs needed to utility vehicles.

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### Water Utility Plant in Service (Page W-08)

Entries in column (f) adjustments are to correct rounding errors.

Electric Pumping Equipment (325) - Additions during the year represent the replacement of pump and motor on Well #4.

Transportation Equipment (392) - Additions during the year represent purchase of 2002 GMC Pick-up for utility use. Retirements during the year represent the retirement of a 1991 GMC 1500 which was traded-in on 2002 GMC Pick-up.

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### Water Mains (Page W-15)

Additions to mains during the year were financed through developer contributions.

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### Water Services (Page W-16)

Additions were installed by the property owner and the cost of the added services equals the direct cost incurred by the developers.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustment to the number of hydrants owned by the municipality needed to correctly report number of hydrants at December 31, 2002.

At least 1/2 of the distribution valves were not operated during the year, however greater than 1/2 were operated during 2001.

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